## OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, RAMANAGARAM.

Notification dated 21st January 1957.

**Notice in the form of Schedule VII under Section 62 (b) of the Mysore Town Municipalities Act, 1951.**

**H.C. No. 12/1953-54.** In supersession of the existing Bye-laws and Rules in force, notice is hereby given to the inhabitants of the Municipality of Ramanagaram Town that the Municipal Council, Ramanagaram, have at their meeting held on 12th December 1956 resolved to adopt the Bye-laws and Rules for numbering and Registration of vehicles liable for taxation in this town as defined in the Bye-laws and Rules appended hereto.

Any inhabitant of this town objecting to the proposed levy and recovery of Registration fee may within one month from the date of this notice send his objections, in writing, to the Municipal Council, Ramanagaram.

Objections received after the date will not be considered.

Under Section 48 (3) of the Mysore Town Municipalities Act 1951, the draft Bye-laws and Rules and objections or suggestions received from the public of this town will be taken into consideration on or after the 15th March, 1957 before adopting the Bye-laws and Rules.

### Draft Bye-laws framed by the Ramanagaram Town Municipal Council, for the numbering and Registrations of Vehicles, liable to taxation in Ramanagaram Town Municipality under section 48 (1) (j) read with section 66 of the Town Municipalities Act, 1951, framed in accordance with model bye-laws issued in No. L. 13202-Ml. 82-51-18, dated Bangalore, 19th February 1952.

1. Any person who is the owner of carriage, bicycle or tricycle liable to taxation in the Municipality shall registee such carriage, bicycle or tricycle at the Municipal Office within thirty days of these bye-laws coming into force, or within thirty days of his newly coming into possession of such carriage, bicycle or tricycle. He shall also, when he continues to be in possession of such carriage, bicycle or tricycle renew the registration at the said office either for the half-year within thirty days from 1st April or thirty-one days from 1st October or for a year within thirty days from 1st April each year.

*Explanation No. 1.*—'Owner' in these bye-laws includes the person in charge of possession for the time being of the carriage, bicycle or tricycle.

*Explanation No. 2.*—'Carriage' means any wheeled vehicle drawn by a horse, bullock or other animal or pushed or pulled by a man, does not include tricycle constructed for use by children below the age of twelve years and perambulators.

2. The above registration shall be made on payment of the yearly or half-yearly tax on such carriage, bicycle or tricycle as prescribed under the rules in force in the Municipality.

3. A disc bearing the register number shall be issued free of cost, to each carriage, bicycle or tricycle thus registered. In the event of the disc being lost, a duplicate will be issued on payment of a fee of annas eight. In the case of carriages the numbers will be printed prominently thereon.

4. No carriage, bicycle or tricycle thus registered shall be used without its number disc being prominently pointed thereon.

5. Any person who contravenes any of the foregoing bye-laws shall, on conviction before a Magistrate, be punishable with a fine which may extend to Rupees Fifty.

### Draft Rules framed by the Ramanagaram Town Municipal Council for the levy of Tax under section 61 (b) (ii) of the Act on Vehicles used for riding under or draught and kept for use in Ramanagaram Municipality under section 46 (i) (h) of the Mysore Town Municipalities Act, 1951, framed in accordance with Model Rules issued in No. L. 303 Ml. 109-53-1, dated Bangalore, 14th April 1953.

1. A tax at the rate specified in the following schedule shall be payable by the owners in respect of vehicles and animals of the description mentioned in the said schedule, which are used for riding, burden, or draught and kept for use within the Ramanagaram Town Municipality.

SCHEDULE.

| | | Rs. a. p. | |
|---|---|---|---|
| 1. Cycle | ... | 2 0 0 | Per year |
| 2. Bullock Cart | ... | 4 0 0 | Per year (for single bullock or double bullock cart or jataka). |

2. *Exemption.*—In the following classes of vehicles, no tax shall be levied:—

All vehicles belonging to this Municipality.

3. *Refund of tax.*—Where the tax due in respect of any vehicle or animal has been paid for any half-year or year, the owner or the person in the charge thereof shall be entitled to a refund of the sum paid—

(*a*) if he has owned or been in charge of the vehicle or animal for not more than 30 days in the half-year or year.

(*b*) if the vehicle has been under repairs or standing at a carriage maker's or cycle-dealer's during the whole of the half-year or year;

(*c*) if the animal certified by the President or any person authorised by him to have been unfit for use, has not been used during the whole period, provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used.

4. *Method of calculating liability to tax.*—When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half-year or year he shall be deemed to have owned and had charge of one vehicle or animal only as the case may be for the aggregate number of days in the said two or more periods.

5. *Vehicles or animals changing hands.*—If a half-year's or year's tax has been levied in respect of a vehicle or animal no further tax for the same half-year or year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year or year.

2445

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Notification dated 21st January 1957

*Notice in the form of Schedule VII under Section 62 (b) of the Mysore Town Municipalities Act, 1951.*

**No. H. C. 18—54-55.**—In supersession of the existing Rules in force, notice is hereby given to the inhabitants of the Municipality of Ramanagaram Town, that the Municipal Council, Ramanagaram have at their meeting held on 12th December 1956 resolved to adopt the Rules for levy and recovery of Lighting Tax as defined in the Rules appended hereto.

Any inhabitant of this town objecting to the proposed levy and recovery of Lighting tax may within one month from the date of this notice send his objection in writing, to the Municipal Council, Ramanagaram. Objections received after the date will not be considered.

Under section 48 (3) of the Mysore Town Municipalities Act 1951, the draft Rules and objections or suggestions received from the Public of this town will be taken into consideration. on or after the 15th March 1957 before adopting the Rules.

Rules framed by the Ramanagaram Town Municipal Council, for the levy and recovery of a Lighting Tax under section 61 (*b*) (*x*) of the Mysore Town Municipalities Act, 1955 framed in accordance with the model rules issued in L. No. 14232 Ml. 153-52-16, dated 24th November 1952.

1 A lighting tax (as noted in Schedule I-G) at the rate of 2 percentum of the annual letting value shall be leived on the rental value of lands and buildings by the Town Municipal Council, Ramanagaram.

2 The tax will be collected in advance in two half-yearly instalments in the months of April and October of each year, in the same manner and by the same agency as is entrusted with the collections of Taxes on buildings and lands within the Municipal area.

3 A receipt shall be given for the Tax paid and no refund of the Tax paid shall be made under any circumstances unless it is shown as double payment for the same period.

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Notification dated 21st January 1957.

*Notice in the form of Schedule VII Under Section 62 (b) of the Mysore Town Municipalities Act, 1951.*

**No. H. C. 18—54-55.** In supersession of the existing Rules in force notice is herby given to the inhabitants of the Municipality of Ramanagaram Town that the Municipal Council, Ramanagaram have at their meeting held on 12th December 1956 resolved to adopt the Rules for the levy and recovery of water rate in this town as defined in the Rules appended hereto.

Any inhabitant of this town objecting to the proposed levy and recovery of water tax may within one month from the date of this notice send his objections in writing to the Municipal Council, Ramanagaram.

Objections received after the due date will not be considered.

Under Section 48 (3) of the Mysore Town Municipalities Act, 1951, the draft Rules and objections or suggestions received from the Public of this town will be taken into consideration on or after 15th March 1957 before adopting the Rules.

**Rules for the Levy and Recovery of Water Rate.**

1. A water rate of 1½ per cent shall be levied on the rental value of lands and buildings by the Town Municipal Council, Ramanagaram,

2. The tax will be collected in advance in two half-yearly instalments in the months of April and October of each year, in the same manner and by the same agency as is entrusted with the collection of taxes on buildings and lands within the Municipal area.

3. A receipt shall be given for the tax paid and no refund of the tax paid shall be made under any circumstances unless it is shown as a double payment for the same period.

ABDUL KHALUK,

2444 *President.*

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, KOLAR.

Notice dated 28th January 1957.

Notice is hereby given to the inhabitants of the Municipality of Kolar Town that the Town Municipal Council desires to reduce the rate of Octroi duty on Cigarettes imported into the town, from Re. 0-4-0 per thousand cigarettes to Re. 0-2-0 per thousand cigarettes.

Any inhabitant of the Municipality objecting to the proposed reduction in the rate of Octroi, may, within one month from the date of this notice, send his objections in writing to the Municipal Council.

The objections received if any, will be taken up for consideration by the Municipal Council after 1st March 1957.

K. M. ABDUL HAFIZ,

2599 *President*

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, SIDLAGHATTA.

Notification, dated 18th January 1957.

**No. M. L. C. 110—55-56.**—Notice is hereby given to the inhabitants of the Municipality of Sidlaghatta that the Town Municipal Council, Sidlaghatta desires to impose Bus Stand Fees defined in the rules appended.

Any inhabitant of the Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the Municipal Council, Sidlaghatta, with reasons therefor objections received after the prescribed time will not be considered.

**Rules for the levy of fees on Bus Stand in Sidlaghatta Municipality, Kolar District.**

As per section 61 (*b*) (*v*) of Mysore Town Municipalities Act, 1951.—

1 A fee of Re. 0-4-0 per bus per day shall be levied on every Bus arriving at the Bus-Stand established or maintained by the Municipal Council, as prescribed in Schedule I to the Act.

2 The fee shall be collected departmentally and the Municipal employee in charge of the Bus stand shall give the person paying the fee a proper receipt showing the amount received, the date and hour of payment and the registration number and other identifying particulars of the vehicles.

3 The Municipal employee in charge of Bus-Stand shall be bound to maintain a proper account of the daily collection and of the traffic passing through the stand and it shall be produced for inspection whenever called for by the President, Vice-President or the Executive Officer.

4 No exemption from payment of fees shall be allowed in respect of any bus.

No refund of the Stand Fee recovered shall be made under any circumstances.

I. VENKATAPPA,

2412 *President,*

OFFICE OF THE AMILDAR AND ELECTION AUTHORITY, GAURIBIDANUR TALUK.

Notification dated 24th January 1957.

**No. V.P. 25—56-57.** It is hereby notified for the information of the persons concerned that the resignation of Sri M. Anantharajaiya, V. P. Member of Mavalur V.P. is hereby accepted under the provision of Section 16 of V.P. Act, 1952.

Separate action will be taken for filling up the vacant seat.

V. NANJUNDAPPA,

2581 *Amildar and Election Authority.*

TUMKUR DISTRICT.

Notification dated 28th January 1957.

**No. M4. Muz. C. 1383—56-57.** Whereas a cattle fair is to be held during the jatra of Sri Prasanna Rameswaraswamy in Chicknaikanahalli, Tumkur District during February 1957.

Now therefore in exercise of the powers conferred by sub-section (1) of Section 116 of the Mysore Public Health Act 1944 (Mysore Act X of 1944) it is declared that the area noted below shall for the purposes of Chapter XIII of the said Act, be a notified fair from 11th February 1957 to 18th February 1957.

The limits of the site for the said fair shall be the jatra grounds bounded by Chicknaikanahalli tank and S. No. 147 of Chicknaikanahalli to the East, Nos. 155, 156, 157 and 158 of Chicknaikanahalli to the West, Huliyar Road to the North and Travellers' Bungalow and playground of Government Middle School to the South.

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Notification dated 30th January 1957.

**No. M4. Muz. C. 1383—56-57.** Whereas a cattle fair is to be held during the Jatra of Sri Channabasaveswaraswamy at Gubbi. Now therefore, in exercise of the powers conferred by sub-section (1) of Section 116 of Mysore Public Health Act, 1944 (Mysore Act I of 1944), the Government of Mysore are pleased to declare that the area bounded by the temple and the jatra ground shall, for the purposes of Chapter XIII of the said Act, be a notified fair from 11th March 1957 to 21st March 1957 (both days inclusive).

The limits of the site for the said fair shall be the cattle show grounds of temple and jatra ground bounded by Maranakatte on the North, Hebbur Toll Gate on the South, Tumkur Toll Gate on the East and Cattle pound on the West.

K. NARASIMHIYENGAR,

265 *Deputy Commissioner.*

## OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, NAGAMANGALA.

Notice dated 25th January 1957.

**No. MLC. 305—56-57.** Notice is hereby given to the inhabitants of Nagamangala Town Municipality that the Town Municipal Council, Nagamangala, have at their meeting held on the 30th December 1956 resolved to adopt the Bye-laws for enforcing the supply of information regarding ordinary liability to tax on professions, arts, trades and callings and on offices and appointments by virtue of powers conferred by Section 48 (1) (i) and (2) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951).

Any inhabitant of the Nagamangala Town Municipality objecting to the said adoption may within one month from the date of this notice send his objections, in writing, to the Municipal Council.

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*President.*

Bye-laws for enforcing the supply of information regarding ordinary liability to tax on professions, arts, trades and callings and on offices and appointments framed under Section 48 (1) (i) and (2) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951) by the Nagamangala Town Municipality.

1. On the written requisition of the President, Nagamangala Town Municipal Council, or of such person or persons as may be authorised by him from time to time in this behalf :—

(i) Every person engaged in or exercising any profession, art, trade or calling or holding any office or appointment within the limits of the Town Municipality shall, within fifteen days after the receipt of such requisition, furnish a statement under his signature in writing in the form appended to these bye-laws showing his or her income for the required year or years.

(ii) Every occupier of any building or land within the Nagamangala Town Municipal limits shall furnish, within a week of the requisition, a list in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person.

2. Every employer or the head or Secretary or Manager of any public or private office or of a firm, or company or association shall, within the 15th of April and 15th of October every year furnish—

(*a*) a list in writing of the names of all persons employed by such employer or by such office, firm, company or association with a statement of the salary or income of each of such employed persons ; and

(*b*) the particulars in regard to any company of which such employer, head, Secretary or Manager, as the case may be is the agent.

3. Notwithstanding anything contained in these bye-laws, every person commencing to exercise any profession, art, trade, or calling or to hold any office or appointment in the Nagamangala Town Municipal limits who has not been required to furnish a return under the Bye-laws shall, within fifteen days of so commencing give information of the fact to the President or other persons authorised by him in this behalf.

4. Every person who is liable to the tax and who shall change either the designation of the firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall within fifteen days of such change give intimation thereof to the President or other person authorised by him in this behalf.

5. Any infringement of these bye-laws by any person shall be punishable with fine which may extend to rupees fifty.

### Form of Return.

True return furnished by..... .....under the bye-laws framed by the Nagamangala Town Municipal Council, under Section 48 (1) (i) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951) as to the liability to tax on profession, art, trade or calling and on offices and appointments for the year ended.....

Name and address of the party .....
Nature of profession art, trade or calling followed or office or appointment held.
Date from which profession, etc., is followed.
Monthly income .....
Included in the last return .....
During the current year .....
Remarks .....
Name of the Town .....

*Signature of the party*

2558

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Notice dated 25th January 1957.

**No. Mlc 07—56-57.** Notice is hereby given to the inhabitants of gamangala Town Municipality that the Town Municipal uncil, Nagamangala, have at their meeting held on th 0th December 1956 resolved to adopt the Rules for levy and collection of a tax on shops and other plac where a business or profession is carried on for purpos of profit, payable by the person or persons engaged in e business or profession by virtue of powers conferred Section 46 (1) (h) read with Section 61 (b) (xii) of the ysore Town Municipalities Act, 1951 (Mysore Act XXII 1951).

Any inh tant of the Municipality objecting to the said adoption m within one month from the date of this notice send is objections in writing to the Municipal Council.

Rules fo e levy and collection of a tax on shops and other place here a business or profession is carried on for purpose f profit payable by the person or persons engaged i the business or profession framed under Section 46 (h) read with Section 61 (b) (xii) of the *Mysore To* Municipalities Act, 1951 (Mysore Act XXII of 1951) by e Nagamangala Town Municipality.

1 Tax o hops and other places in the Nagamangala Municipalit here a business or profession is carried on for purpose f profit, payable by the person or persons engaged in business or profession shall be levied by the Municipal ncil at the rates specified in the Schedule.

2 The t shall be payable in advance in two equal half-yearly talments in April and October of every year or in one l psum if the assessee so desires.

3 No sh or other places of business or profession shall be liab to be taxed under these rules in respect of any half ye n which the person liable to pay the tax was engaged in business or profession for a period of less than sixty d s in the aggregate within the Town.

4 Any p on who has paid the tax for the whole half-year or year d who ceases during such period to be liable to assessme shall be entitled to refund of not less than half the asse nent, provided that no such remission shall

be granted unless notice in writing of the fact of his giving up the business or profession has been given to the President, Municipal Council and no remission or refund shall take effect for any period, previous to the day of the delivery of such notice.

SCHEDULE.

(*See* Rule 1)

Maximum rates of tax on shops and other places of business or profession.

| Items | Sort | | | | | |
|---|---|---|---|---|---|---|
| | First | Second | Third | Fourth | Fifth | Sixth |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1. Shops:— For each shop per year ... | 30 | 25 | 20 | 10 | 4 | 2 |
| 2. Other places where business or profession is carried on for purposes of profit for each shop or place per year. ... | 30 | 25 | 20 | 20 | 4 | 2 |

2561 ಠಂಗೇಗೌಡ, *President.*

Notice dated 25th January 1957.

**No. MLC. 308—56-57.** Notice is hereby given to the inhabitants of Nagamangala Town Municipality that the Town Municipal Council, Nagamangala, have, at their meeting held on the 30th December 1956, resolved to adopt the Rules for the levy of a tax under Section 61(*b*) (ii) of the Act, on vehicles and animals used for riding, burden or draught and kept for use by virtue of powers conferred by Section 46 (1) (*h*) and 48 (2) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXVI of 1951).

Any inhabitant of the Municipality objecting to the said adoption may within one month from the date of this notice send his objections in writing to the Municipal Council.

Rules framed under Sections 61(*b*) (ii) and 48 (2) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951) by the Nagamangala Town Municipal Council for levying a tax on vehicles used for riding, burden or draught and kept for use.

1 A tax at the rate specified in the following schedule shall be payable by the owners in respect of vehicles of the description mentioned in the said schedule which are used for riding, burden, or draught and kept for use within the Nagamangala Town Municipality.

SCHEDULE.

| | | Rs. | a. | p. |
|---|---|---|---|---|
| 1 | Every Bicycle or tricycle per year | 2 | 8 | 0 |
| 2 | Every double bullock cart ... | 2 | 8 | 0 |
| 3 | Every single bullock cart ... | 2 | 0 | 0 |
| 4 | Every jatka | 2 | 8 | 0 |
| 5 | Every two-wheeled carts, pulled by persons. | 1 | 0 | 0 |

2 *Exemptions.*—In the following classes of vehicles, no tax shall be levied :

(*i*) Vehicles belonging to His Highness the Rajpramukh and vehicles belonging to Government of Mysore and Government of India and those which are exempted by the State and Central Government from time to time.

(*ii*) Vehicles used by the Executive Officers of the Municipal Council.

(*iii*) Vehicles belonging to Policemen on duty.

3 *Refund of tax.*—Where the tax due in respect of any vehicle or animal has been paid for any half year or year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid

(*a*) if he has owned or been in-charge of the vehicle or animal for not more than 30 days in the half year or year;

(*b*) if the vehicle has been under repairs or standing at a carriage maker's or cycle dealer's during the whole of the half year or year ;

(*c*) if the animal certified by the President or any person authorised by him to have been unfit for use, has not been used during the whole period, provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used.

4. *Method of calculating liability to tax.*—When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half-year or year he shall be deemed to have owned and had charge of one vehicle or animal only as the case may be for the aggregate number of days in the said two or more periods.

5 *Vehicles or animals changing hands.*—If half-year's or a year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year or year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year or year.

ಠಂಗೇಗೌಡ,

2557 *President.*

Notice No. MLC. 309, 56-57—dated 25th January 1957.

Notice is hereby given to the inhabitants of Nagamangala Town Municipality that the Town Municipal Council, Nagamangala have at their meeting held on the 30th December 1956 resolved to adopt the Bye-laws for the numbering and registration of vehicles liable to taxation by virtue of powers conferred by Section 48 (i) (j) and Section 48 (2) read with Section 66 of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951).

Any inhabitant of the Municipality objecting to the said adoption may within one month from the date of this notice send his objections in writing to the Municipal Council.

Bye-laws for the numbering and registration of vehicle liable to taxation within the limits of Nagamangala Town Municipality, framed under Section 48 (i) (j) read with Section 66 of the Mysore Town Municipalities Act, 1951 by the Town Municipal Council, Nagamangala.

1. Any person who is the owner of a carriage, bicycle or tricycle liable to taxation in the Municipality register, such carriage, bicycle or tricycle at the Municipal Office within 30 days of these bye-laws coming into force or within 30 days of his newly coming into possession of such carriage, bicycle or tricycle. He shall also when he continues to be in possession of such carriage, bicycle or tricycle renew the registration at the said office for a year within 30 days from 1st April each year.

*Explanation No. 1.*—"Owner" in these bye-laws includes the person in charge of possession for the time being, of the carriage, bicycle or tricycle.

*Explanation No. 2.*—"Carriage" means any wheeled vehicle drawn by a horse, bullock or other animal or pushed or pulled by a man but does not include tricycles constructed for use by children below the age of 12 years and perambulators.

2. The above registration shall be made on payment of the yearly tax on such carriage, bicycle as tricycle or prescribed under the rules in force in the Municipality.

3. A disc bearing the register number shall be issued free of cost to each carriage, bicycle or tricycle thus registered. In the event of the disc being lost a duplicate will be issued on payment of a fee of annas eight. In the case of carriages the numbers shall be painted prominently thereon.

4. No carriage, bicycle or tricycles thus registered shall be used without its number disc being conspicuously attached to it or the number being prominently painted thereon.

5. Any person who contravenes any of the foregoing Bye-laws shall on conviction before a Magistrate be punishable with fine which may extend to Rupees fifty.

ಠಂಗೇಗೌಡ,

2559 *President.*

Notice dated 25th January 1957.

**No. Mlc. 310—56-57.** Notice is hereby given to the inhabitants of Nagamangala Town Municipality that the Town Municipal Council, Nagamangala, have at their meeting held on the 30th December 1956 resolved to adopt the

Rules for the levy and collection of a tax on arts, professions, trades callings and on offices and appointments by virtue of powers conferred by Section 46(1) (h) read with Section 61(b) (xi) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951).

Any inhabitant of the Municipality objecting to the said adoption may within one month from the date of this notice send his objections in writing to the Municipal Council.

## Rules for the levy and collection of a tax on arts, professions, trades and callings and on offices and appointments framed under Section 46(1) (h) read with Section 61(b) (xi) of the Mysore Town Municipalities Act, 1951, (Mysore Act XXII of 1951) by the Nagamangala Town Municipality.

### RULES.

1. Every person who, within the Nagamangala Town Municipal limits, exercises a profession art or calling or holds an office or appointment public or private or is employed in or engages himself in any capacity in or exercises any profession or trade or calling, and every person falling under any of the denominations shown in Schedule I appended to these Rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed.

2. The tax shall be payable in advance in two equal half-yearly instalments in April and October every year (or in one lumpsum if the assessee so desires).

3. No person shall be liable to be taxed under these Rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days in the aggregate within the Nagamangala Town.

4. When a person exercises more than one profession or art or engages in more than one trade or calling whether under the same name or under different names, or holds more than one office or appointment, the tax shall be calculated on his aggregate income from all such sources.

5. On or before 1st April and 1st October every year, an assessment list in the form specified in the schedule II shall be prepared. The list will be subject to revision half-yearly or yearly as may be decided by the Municipal Council.

6. Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment :

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession art, trade or calling or office or appointment has been given to the President, Town Municipal Council, Nagamangala and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

### SCHEDULE I.

(*See* Rule 1).

*Rate of tax on arts, profession, trades or callings.*

*Class I.*—Every person holding any office or appointment public or private or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards :—

Yearly Rs. 50.

(i) Carrying on business as a company ;

(ii) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioners and commission agents ;

(iii) Bankers, money lenders, money changers and pawn brokers ;

(iv) Editors and proprietors of newspaper ;

(v) Brokers and dealers in securities, shares or bills of exchange ;

(vi) Practising barristers, advocates, High Court Vakils, solicitors, attorneys, pleaders and Law Agents ;

(vii) Practising medical practitioners of all kinds including hakims and vaidyas ;

(iii) Dentists and Veterinary Surgeons ;

(ix) Owners and farmers of markets and toll ;

(x) Architects and Civil Engineers ;

(xi) Keepers of hotels, lodging houses or boarding ;

(xii) Builders and surveyors ;

(iii) Owners of mills, warehouses, printing presses, ses, cotton presses and other presses, and factories inds ;

(iv) Professional artists, photographers, actors, or managers of circuses or theatrical companies, ns and dancers ;

(v) Dealers in animals or vehicles, and owners or of livery stables or hackney carriages ;

(vi) Artizans.

*II.*—Every person described in Class I above, pay or salary or pension amounts, or whose income ated to amount to five hundred rupees a month or s—Rs. 25.

*III.*—Every person described in Class I, whose pay, or pension amounts, or whose income is estimated to to three hundred rupees a month or upwards-Rs.12.

*IV.*—Every person described in Class I, whose pay y amounts or whose income is estimated to amount hundred rupees a month or upwards—Rs. 8.

*V.*—Every person described in Class I, whose pay y amounts or whose income is estimated to amount hundred rupees a month or upwards—Rs. 4.

*VI.*—Every person described in Class I, whose pay y amounts or whose income is estimated to amount rupees a month or upwards—Rs. 2.

*VII.*—Every person described in Class I, whose salary amounts or whose income is estimated to to thirty rupees a month or upwards—Re. 1.

—The foregoing classification is subject to the ng provisos, namely :—

*roviso 1.*—No owner of a cotton press shall be placed class below class II.

*roviso 2.*—No Wholesale Trader, Banker, Barrister, ate, High Court Vakil, Solicitor, Attorney, Architect, Engineer, Mill Owner or factory owner shall be placed class below Class III.

*roviso 3.*—No abkari renter (other than a mere liquor eeper), editor, or proprietor of a newspaper, broker or dealer in securities, shares or bills of exchange and ader, medical practitioner (other than a hakim or , dentist or veterinary surgeon) shall be placed in ass below Class IV.

*roviso 4.*—No boat-owner, auctioneer, money lender, or farmer of a market, toll farmers, keepers of hotel, house or boarding house and no builder, surveyor ier of a warehouse or press (other than a cotton press press) shall be placed in any class below Class V.

### SCHEDULE II.

*Profession Tax Assessment.*

(Rule 5)

Nagamangala Town Municipality.

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ಅಧ್ಯಕ್ಷರು,

*President.*

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